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What is claimed is:

- 1. A method for enhancing cytotoxicity elicited by a therapeutic antibody *in vivo* in a subject, which method comprises disrupting activation of SHIP by Fc-gamma-receptor IIB (FcγRIIB).
- 5 2. The method according to claim 1, wherein the SHIP activation by Fc γ RIIB results from antibody binding to Fc γ RIIB.
 - 3. The method according to claim 2, wherein antibody binding is inhibited by a competitive inhibitor.
 - 4. The method according to claim 2, wherein antibody binding is inhibited by modifying the Fc portion of the antibody to reduce its affinity for FcγRIIB.
 - 5. The method according to claim 1, wherein SHIP activation by FcγRIIB is disrupted by inhibiting the expression of FcγRIIB.
 - 6. The method according to claim 5, wherein Fc γ RIIB expression is disrupted with an antisense nucleic acid specific for the γ IIB chain mRNA.
 - 7. The method according to claim 5, wherein Fc γ RIIB expression is disrupted with an intracellular antibody specific for the γ IIB chain.
 - 8. The method according to claim 1, wherein SHIP activation is inhibited by an inositol phosphatase inhibitor.
 - 9. The method according to claim 1, wherein SHIP activation is inhibited by inhibiting SHIP expression.

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- 10. The method according to claim 1, wherein the antibody is an anti-tumor antibody.
- 11. The method according to claim 10, wherein the antibody is specific for a tumor cell growth receptor.
- 12. The method according to claim 11, wherein the antibody is specific for a HER2/neu growth factor receptor.
- 13. The method according to claim 11, wherein the antibody is specific for a CD20 B cell antigen.
- 14. The method according to claim 1, wherein the antibody binds to human activating Fc receptors.
- 15. The method according to claim 14, wherein the subject expresses human Fc receptors.
- 16. An antibody with a variant Fc region, which antibody binds FcγRIIB with reduced affinity.
- 17. The antibody of claim 16, which binds activating Fc-receptors with at least the same affinity as wildtype antibody.
 - 18. The antibody of claim 16, which is an anti-tumor antibody.
- 19. The antibody of claim 18, which is specific for a tumor cell growth receptor.

- 20. The antibody of claim 19, which is specific for a HER2/neu growth factor receptor.
 - 21. The antibody of claim 19, which is specific for a CD20 B cell antigen.